Department Name	Audit & Control
Account(s)	1315

Department Function

The Albany County Department of Audit and Control serves as the administrative agency for the Albany County Comptroller. The independently elected Albany County Comptroller is the chief fiscal and auditing officer (CFO) of the County and the chief administrative officer of the Department of Audit and Control. The Comptroller sits on the Investment Committee and the Capital Committee. As the CFO, the Comptroller is also responsible for producing and filing the Annual Update Document (AUD) each year with the State of New York.

The Department of Audit and Control keeps records of appropriations, funds and expenditures and prescribes approved methods of accounting for County funds.

We examine all requisitions for the encumbering of funds for expenditure and certify as to the availability of such funds. We audit and certify for payment all claims or charges against the County.

We audit the financial records and accounts of all officers and employees charged with any duty relating to County funds.

We procure statements from all depositories of County funds, reconcile such statements with the County accounts and consult with the Commissioner of the Department of Management and Budget with respect to the designation of a depository for County funds.

The Department of Audit and Control provides fiscal integrity, fiscal leadership, timely and accurate reporting, and maintains public trust and accountability. The Department fulfills these responsibilities through audits, reviews, reports and investigations.

Current Year Highlights

- Audited and processed over 55,000 vendor claims
- Conducted 30 - 40 hotel audits to ensure compliance with hotel occupancy tax which identified thousands of dollars in underpayments
- 4 – 7 departmental audits will be completed
- Conducted asset forfeiture audits of the District Attorney and County Sheriff. Approval process for the expenditure of forfeiture funds is now under Audit & Control
- Helped oversee the upgrade of the County's accounting system (Munis) and trained most new County employees
- Collaborated with Management & Budget to strategically invest County surplus funds and maximize returns. Total investment income in 2022 is estimated to exceed budget by approximately $1.3 million and come in at $1.9 million
- Collaborated with Management & Budget to oversee the issuing of $23.2 million in bonds while maintaining a high-grade municipal bond rating (AA with stable outlook) and attracting 12 bidders and a favorable interest rate (3.07%)
- Collaborated with Human Resources to lower a post-employment liability by $180 million (a 26 % reduction), improving our fiscal position
- Launched financial literacy education initiative by speaking to students at middle schools and high schools
- Developed a strategic workforce development plan to create a more professional, modern and adaptable workforce for the Comptroller's Office

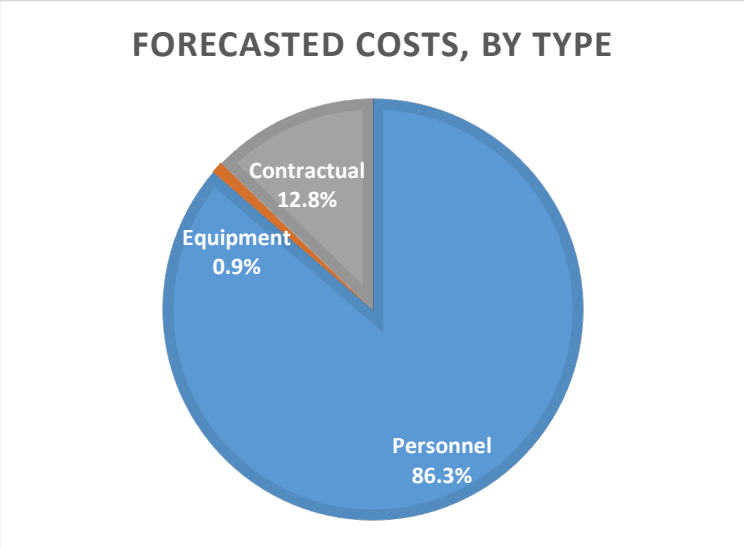
Next Year Projects

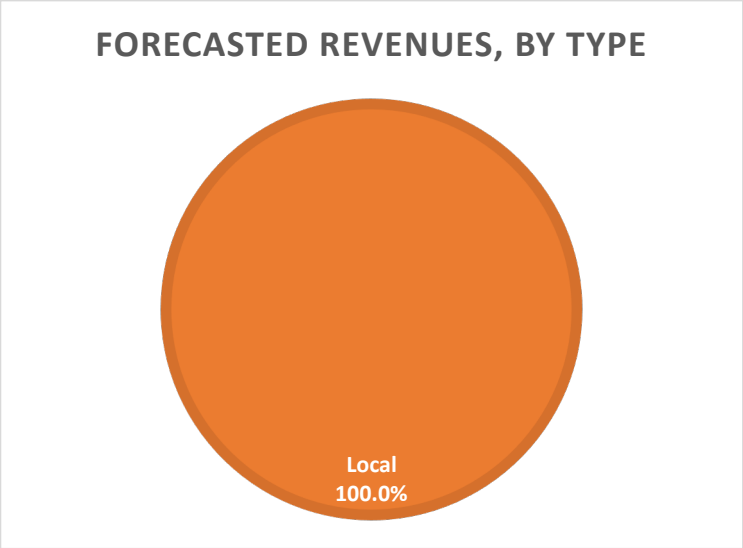
- Continue to audit and process over 55,000 vendor claims annually
- Continue to conduct annual hotel audits to ensure compliance with hotel occupancy tax
- Continue to conduct routine departmental finance and operational audits
- Finalize the implementation of the accounts receivable module for all departments to better track revenue
- Continue to work with Management & Budget to strategically invest County funds to maximize returns on investments and help to project cash flow and financial needs
- Continue to work with Management & Budget to oversee capital cash flows while issuing debt
- Improve Albany County's fiscal position by continued financial diligence and stewardship
- Continue to monitor and analyze the County's revenues and expenses
- Follow up on previous audits including the 2020 Time and Attendance Audit to ensure that recommendations are being implemented
- Work towards the facilitation of projects and initiatives that benefit County taxpayers
- Implement the strategic workforce development plan

Link to Website	https://www.albanycounty.com/government/departments/county-comptroller-audit-and-control-department-of

Department Name	Audit & Control
Account(s)	1315

Financial Charts



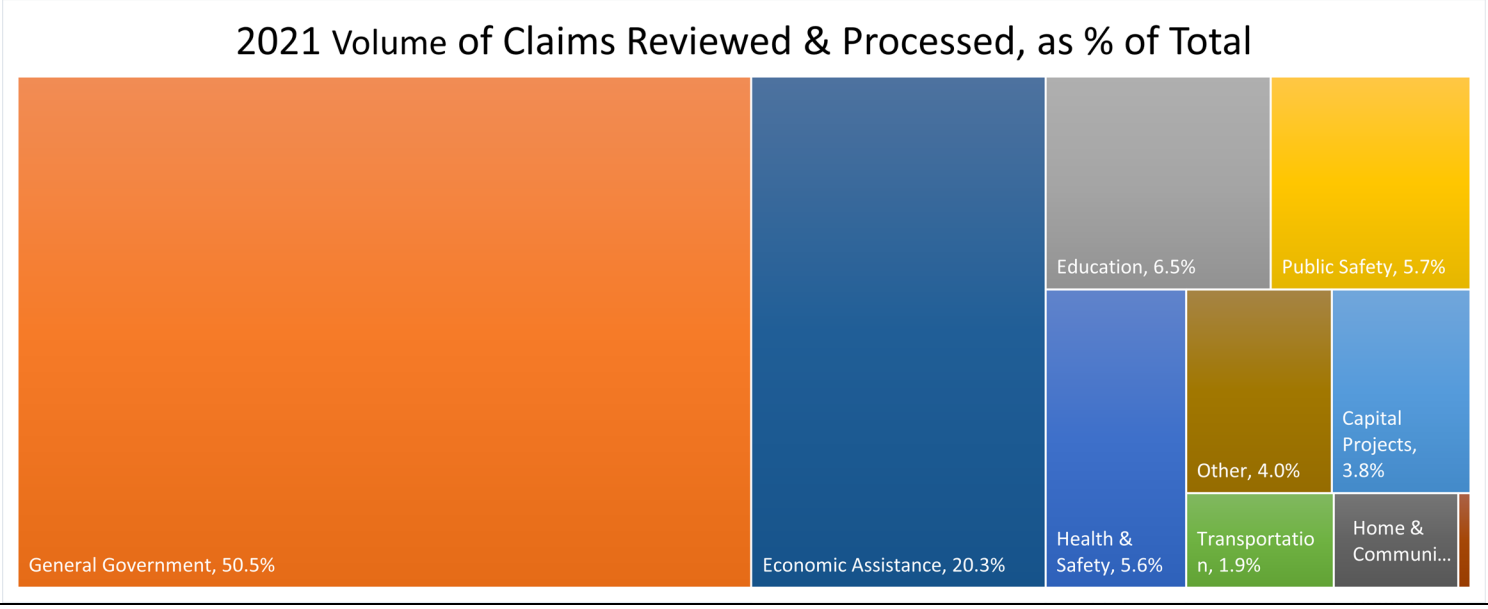


Annual expenses within the Department of Audit and Control are comprised of personnel-related costs and contractual costs. Staff titles include Auditors, Accountants, and clerk/support staff.

Comptroller Fees and any refunds from prior year's expenses are housed in the department's revenue lines.

The 2023 Budget has a forecasted County Share of $2.34 million for the Department of Audit and Control.

Programmatic Highlights



Reviewing and processing claims is a core function of the Comptroller's Office. The chart above shows the different government categories of these claims, listed out by highest volume to lowest. In 2021, the Comptroller processed just under $500 million in claims on behalf of Albany County. 50% of that, or ~$250 million, was for general government purposes. Another 20% (~100 million) was for Economic Assistance.

Link to Website	https://www.albanycounty.com/government/departments/county-comptroller-audit-and-control-department-of